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Energy conservation studies: including energy audits; Management advisory services special report

American Institute of Certified Public Accountants

A Management
Advisory Services
Special Report

Energy Conservation Studies

Including Energy Audits

A summary report on a July 9, 1976, workshop sponsored by the
American Institute of Certified Public Accountants,
the California Manufacturers Association, and
the University Extension, University of California at Davis.

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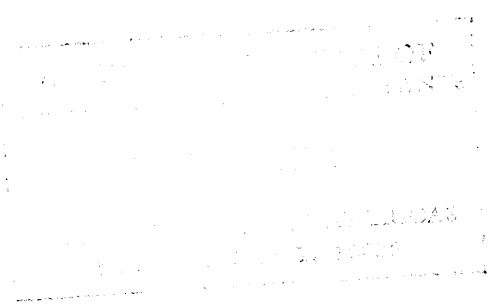

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Preface

In recent years, environmental and energy-related problems have increasingly impacted the economy in the United States. As a result, both business and government need to analyze the effects of new conditions and new regulations upon both day-to-day operations and long-range plans.

Expertise in dealing with these situations is as yet limited, but the very nature of the accounting profession makes it clear that CPA firms will be in the forefront of those who will be asked to help. Already there has been an increasing involvement of Management Advisory Services (MAS) practitioners in CPA firms in engagements which stem from or touch upon environmental and energy matters.

This MAS special report presents a summary of a workshop initiated by the MAS Environmental Accounting Task Force, whose parent body, the MAS Development Subcommittee, is charged with conducting developmental projects in emerging MAS practice areas and techniques. The task force has found workshops to provide an excellent means for bringing together those in CPA firms, in industry and government, and in universities who have gained expertise in specific areas.

Publication of reports on these workshops will make this information widely available to those in the profession who may need it. It is hoped that this will also stimulate others with experience in these newly emerging areas of practice to communicate their knowledge through future workshops and publications.

The members of the MAS Environmental Accounting Task Force, listed below, wish to thank the cosponsoring organizations and workshop participants shown on the following page for their support and cooperation.

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Workshop on Energy Conservation Studies Including Energy Audits at The University of California at Davis July 9, 1976

Cosponsors: The American Institute of CPAs
The California Manufacturers Association
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Introduction

Task Force Background

Decision makers in both government and industry are turning for assistance to CPAs to translate the impact of increasing energy and environmental protection costs into the data needed for determining a course of action. Recognizing this, the MAS Environmental Accounting Task Force, through its various programs, seeks to keep the CPA informed of developments and activities in these areas. One of the concerns of the task force is to determine what role CPA firms can and should play in energy conservation studies and correspondingly, whether cooperative engagements with engineering firms should be encouraged. There is a need to clarify for the public what they should and should not expect from CPA firms electing to practice in this area of management advisory services.

The Energy Conservation Studies/ Energy Audit Workshop

In keeping with this goal, the task force arranged a workshop to bring together the experience of CPA firms, engineers, and government divisions involved in studies relating to energy use and conservation.

A general term used by some CPA firms and other groups to identify such studies is *energy audits.* These studies often involve the use of energy analysis and energy management techniques, but their scope, purpose, and technical depth can vary considerably. Because of its diverse interpretations, the term *energy audit* may be confusing and potentially misleading to the practitioner. It may imply CPAs across-the-board use of the attest function, which is not the case. However, because the term energy audit is prevalent in current and pending federal legislation, the task force has adopted it, though with considerable reluctance.

An energy audit is defined in the Energy Conservation and Production Act (1976), P.L. 94-385, as "any process which identifies and specifies the energy cost savings likely to be realized through the purchase and installation of energy conservation measures. . . ."At the workshop, two categories of energy audits were defined, based on the wide range

of current services aimed at evaluating and promoting energy conservation. The first category of energy audit is a review of an entity's *compliance* with federal or state reporting requirements on energy utilization. The second category of energy audit is any study of an entity's *energy use and conservation efforts.* There are several kinds of such studies, ranging from simple observation of energy use to complex technical analysis of process-oriented energy efficiency. The workshop was concerned with studies in this second category.

The elements of an energy audit when it is used as a management analysis tool typically are the following:

1. An inventory of existing energy uses, detailing where and how energy is used, and in what amounts.
2. An analysis of energy use alternatives, including costs and alternative use patterns to minimize cost.
3. Presentation of information to top management and operations management.

The intent of the workshop was to provide insight into the following questions:

1. How do government conservation agencies at the state and federal level view the role of the accounting profession and private industry in developing an approach to, and conducting, energy audits?
2. What methodologies can be identified for performing energy audits?
3. For each methodology, what combination of professional skills is desirable?

The workshop participants were selected to bring together diverse experience and opinion concerning the role of government, the engineer, and the CPA in meeting the challenges posed by the need to conserve energy. Four speakers were selected:

- An energy conservationist recently involved in policy making at the federal government level.
- An official of a state energy conservation agency.
- A representative of a CPA firm doing energy conservation studies.
- An energy conservation engineering consultant from a major corporation.

It soon became clear during the workshop that the differing perspectives of the participants would not impede, but would indeed facilitate, the task

of defining what needs to be done and the roles of each group, alone or in concert. What was most evident throughout the workshop was a sense of urgency in communicating to industry, government, the CPA profession, and the public that conservation studies need to be done and that the talents and skills of CPA firms and engineering firms should be used.

The four presentations are summarized in the next three sections of this report and are followed by the findings and recommendations of the Environmental Accounting Task Force. In brief, they indicate the positive role of CPAs and consulting engineering groups in conservation projects and point to a need for increased activities. Possible benefits to clients from the work of both CPAs and consulting engineering groups appear to be substantial. The government representatives expressed great concern that private industry should intensify its efforts in energy conservation.

The Government Perspective

Federal Government

Roger Sant, who was until recently an assistant administrator in the Federal Energy Administration, addressed the workshop participants concerning the need for industry to become more responsive to the energy crisis. His discussion touched upon the CPA's potential role in applying such energy conservation techniques as energy audits, making it clear that there are a number of areas where a CPA's skills are needed. A summary of his remarks follows.

Industry's Awareness of the Energy Crisis

Two major obstacles to industry's acceptance of needed energy conservation measures are (1) a lack of awareness of the magnitude and intensity of the problem, and (2) government price control. Decontrol of prices may be unattainable, but much can be done to increase the industrial consumer's awareness of the need for energy conservation. While such awareness appears to be penetrating the engineering and manufacturing levels of management, it is at the financial management and top management levels that conservation decisions must be made.

The CPA profession has access to the appropriate levels of management and, in general, enjoys their confidence. The profession can discuss energy conservation information in economic terms with those making policy decisions. Consequently, CPAs have a unique opportunity—and a unique responsibility—to convey to management an awareness of the energy problem and the steps that can be taken to cope with it.

Energy Conservation Studies

Energy conservation studies may involve energy audits of two very different types: energy *compliance* audits, consisting of a third-party review of the energy consumption information that is submitted to govern-

ment for regulatory purposes; and energy *utilization* audits, consisting of studies to identify opportunities to reduce energy consumption.

Energy Compliance Audits. Government may ultimately impose on industry strict standards of energy consumption per unit of production. Neither the technique nor the data base for developing such standards exists today. However, as a start towards compiling the needed data, government is requiring major energy-consuming segments of industry to report consumption per output unit. A third-party audit of the data is a means of enhancing uniformity, comparability, and reliability of this information.

In conducting an energy compliance audit, the CPA's role as objective observer, his skill in data compilation and reporting, and his experience in review and attestation enable him to make a vital contribution to government's effectiveness in the development of industrial energy consumption standards. If such standards are ultimately imposed, the CPA's energy compliance audit could play a role in their enforcement.

Energy Utilization Audits. The objective of an energy utilization audit is to assist management in identifying and implementing specific economies in energy consumption. In such instances, the CPA's highly developed consulting methodology and his experience in and professional aptitude for improving efficiency equip him to make significant contributions either alone or in concert with the engineering disciplines. (See the Philadelphia case study, p. 7.)

In some cases, the substantive recommendations will be based *primarily* on engineering determinations. Even then, however, the CPA's experience in organizing and conducting consulting engagements, in assembling the findings, and in presenting the recommendations intelligibly and persuasively, would enable him to play an effective role in conducting energy utilization audits. The CPA could make a further contribution by developing information systems to monitor the continuing effectiveness of the recommendations and to highlight new opportunities for improvement.

State Government

Roger Boyle of the California Energy Resources and Development Commission began his presentation by expressing his own concern about motivating private industry toward energy conservation awareness. He discussed some of the obstacles to promoting energy conservation at the state level and made note of what California plans to do in the way of conducting studies on an industry-by-industry basis to develop specific energy utilization standards.

Promoting Energy Conservation

Mr. Boyle cited insufficient action by industry chief executives as a primary obstacle to energy conservation. In some cases, known profit-producing energy conservation measures have not been implemented; he attributed this to management reluctance to make initial capital expenditures. He believes CPAs may be able to demonstrate to top management the business soundness of energy-conserving investments. Government-established standards for industrial uses of energy would be an effective conservation measure, but the diversity of energy use renders such standard setting difficult. Standards would have to be established on either an industry-by-industry, process-by-process, or product-by-product basis. In explaining his conclusion, Mr. Boyle presented the example of setting standards for steam and electric motor usage that would cut across industry lines.

California Program

California is exploring the possibility of setting industry standards and is considering a pilot program within the canning industry, whereby one or two plants would be selected for state funding of an in-depth analysis of conservation potential. The analysis would be succeeded by an industry trade association workshop to establish a follow-up program to monitor progress toward formulating and achieving energy utilization standards.

In California, the public utilities companies have taken an active role in seeking to conserve energy. Because of their access to energy utilization data and to trained personnel, some have been able to conduct successful "miniaudits" for their industrial customers. In order to encourage further industrial conservation awareness, the California Public Utilities Commission will allow slightly higher rates of return to those utility companies that have demonstrated results in conservation programs.

Energy Conservation Studies by a CPA Firm

Background

Neil J. McAloon of Touche Ross & Company presented the case of Philadelphia and its school district, two distinct entities with a combined budget between $1.2 and $2 billion annually. In 1975, the two combined spent $26 million on electricity and approximately $3 million for the purchase of steam. Because energy is the city's fastest-growing cost, having risen 75 percent in two years, the city controller undertook an "energy review," particularly since the city had never conducted an intensive study of energy costs.

The city controller, who is an elected official, also sought to increase his staff's competence to investigate and evaluate the city's consumption of energy. The controller's office wanted to develop an audit program for energy reviews so that the staff could use this program to evaluate the costs of purchasing electricity and steam in each of the city's departments.

The project was conducted jointly by the controller's office and Touche Ross & Company, with the assistance of Syska & Hennesy, an engineering firm. The controller's office provided three staff accountants to collect cost data. Touche Ross provided a project manager and two consultants with electrical engineering backgrounds to conduct overall direction of the energy review. Syska & Hennesy, the consulting engineers, were called upon to provide technical input to the design of the audit program and to quantify any recommended cost savings.

Approach

The first step in the energy review was to define the scope of the study: (1) development of an energy audit program for use by the controller's office; (2) staff training in the conduct of energy audits; (3) review of the costs of purchasing electrical and steam energy for the city and school district of Philadelphia; and (4) development of a series of energy-saving recommendations that the city could implement.

The next step was to develop a work plan for each of three areas of investigation: energy use, energy purchasing, and the billing of city tenants for energy consumption in municipal buildings.

Energy Use

The work plan for reviewing energy use consisted of determining sites to be investigated, developing a detailed audit program, actual site visits and collection of data, and the analysis of data and preparation of recommendations.

To determine the sites to be investigated, a representative sample of the 600 energy-consuming facilities was used. The sample was composed of ten sites, which were either major users or representative of typical buildings within the city. Among the major users selected were the civic center, the municipal football/baseball stadium, the school system, and street lighting. The school system's energy consumption was evaluated by using a typical grammar school, junior high school, and senior high school.

Next, the energy use audit program was developed, through which data would be collected by a questionnaire and a detailed data collection sheet would be filled out on the actual site visits.

The third step in the work plan was the actual site visit, consisting of three phases: (1) a walk-through of the site and completion of an observation checklist, (2) completion of the site questionnaire, with detailed information about the type of equipment used, operating procedures, and building characteristics, and (3) actual measurement of energy consumption.

The last step in the work plan for reviewing energy use was analysis and evaluation of the data and the preparation of specific recommendations.

Energy Purchasing

The next step in the energy review was to evaluate the purchase of electrical energy by reviewing the tariffs applied to the electric bills, the reasonableness of the tariffs, and the accuracy of the actual electric bills. To determine whether the correct tariff was applied, the quantity and duration of electrical usage and the type of service required were compared to the tariffs available. The reasonableness of the city's tariffs was evaluated primarily by comparing them to the tariffs available to commercial users in the area. Spot checks to review the accuracy of the utility bills were conducted by comparing the published tariff with the tariff on the bill and by checking the actual extensions. Several specific line items of charges

were also reviewed, for example, the fuel adjustment charge and demand capacity charges.

Tenant Billing

The last portion of the review called for evaluation of tenant billing, or of how the city sells electricity to the various users of its buildings. The analysis consisted of determining the actual cost of the energy used by each tenant and the basis for equitably collecting this cost from each tenant. To evaluate the basis for collecting cost, a survey of fifty similar tenants in other cities was conducted.

Findings and Recommendations

The findings and recommendations fell within four areas: operational, minor maintenance, heavy maintenance, and major modification and construction. The basis for this classification was the probable implementer of each of the recommendations. That is, operational recommendations involved the people who actually use the building; minor maintenance recommendations were to be carried out by custodians; heavy maintenance recommendations were to be implemented by city plumbers and electricians; and major modification and construction were to be accomplished by outside construction firms. To further assist decision making, the recommendations were also associated with four main conservation measures: lighting, energy management, load leveling devices, and heating, ventilation, and air conditioning control.

Conclusions

Implementation of the study's recommendations would result in an annual savings of approximately $1.2 million, on street lighting plus an energy saving of approximately 13 percent at the sites visited ($.21 million). If the recommendations were extended to other city buildings, an additional savings of $1.3 million could be expected.

An important corollary of the study was to increase city employees' awareness of the magnitude of expenditures for energy and of the importance of controlling them. The city controller developed a trained staff for conducting energy audits as well as a detailed program to be followed; both are now a part of each department's annual audit.

Energy Conservation Work by Specialists in Industry

Background

Frank O. Osman, Jr., of E. I. DuPont DeNemours, reported on energy conservation by industry. Some years ago, DuPont recognized the problem of energy costs in their operation and established a corporate engineering staff group to study heat, light, and power usage. This group was directed to monitor the cost of energy in DuPont's manufacturing operations. It ultimately developed into an internal energy consulting organization available to work with all DuPont operations in maximizing energy savings in their manufacturing processes.

With the development of today's energy problems, a DuPont consulting group for energy management review was formed to provide technical assistance to other industrial clients. DuPont's move to provide external consulting occurred because it perceived a general lack of industrial expertise in energy management. In its work with industry, the DuPont group has identified potential energy savings in eight industries that averaged over 20 percent of the total annual energy use. (See Table 1.)

Energy management reviews focus on providing senior management with an overview of energy use in the organization; on this basis, DuPont engineers then develop a program for (1) strengthening the client's energy engineering capability, (2) improving its management of energy use, and (3) identifying specific opportunities for the conservation of energy.

Approach

The DuPont approach to performing an energy management review centers on maximizing energy economy by analyzing corporate opportunities to decrease waste; increase recovery; increase efficiency of processes; improve maintenance procedures; modify equipment, processes, or operating procedures for energy conservation; and manage energy consumption. Its goal is to achieve maximum energy savings consistent with capital and manpower resources. In each engagement, the study group expects to

Table 1
Identified Savings Potential of Eight Industrial Plants*

Plant	*Total Annual Energy $ Value*	*Identified Savings $/yr.*	*%*
Basic Chemicals	$14,475,000	$2,000,000	13.8
Textiles	2,750,000	418,000	15.2
Agricultural Chemicals	3,104,000	615,500	19.8
Oil Refinery	14,000,000	2,495,000	17.8
Chemical Intermediates	20,000,000	2,795,500	14.0
Food Processing	4,700,000	1,556,000	33.1
Pulp and Paper Mill	17,000,000	5,478,900	32.2
Metals Industry	3,000,000	637,500	21.3
Average	$ 9,878,625	$1,999,550	20.2

*Selected at random from DuPont's 1974 client list.

recommend energy investments only where the net return on the capital invested is equal to or greater than the minimum return on investment for other "blue chip" business investments.

Prior to initiating any engagement, DuPont consultants discuss with corporate management its approach to energy conservation. DuPont's experience has been that unless top management accepts the responsibility for and actively pursues energy conservation, no change will be possible. Control of energy use is constantly changing, and corporate organizations must be committed to its management.

An engagement is accepted only after the client completes an extensive inventory of its energy use. The consultants seek detailed analysis of energy use in such areas as

- Uses of fuel in boilers, furnaces, kilns, ovens, dryers, heaters, and so forth.
- Heating, ventilation, and air conditioning.
- Refrigeration, compressed air, and water supply.
- Use of electrical power.
- Manufacturing processes.
- Steam generation and distribution systems.
- Waste heat recovery.
- Waste fuel utilization.

Without detailed data on these energy consumption items, a client would be unable to maintain an effective energy management program.

After completing this preliminary investigation, the consultants deliver a proposal for improving the client's energy management. Usually the DuPont work plan centers on improvement of energy management and specific opportunities for energy conservation.

Improvement of energy management involves a critical review of five separate elements: management determination, effective energy organization, energy know-how and expertise, plan or program, and audits of results.

Management Determination

DuPont has found that energy management should be the responsibility of line management at every corporate level. In the course of the engagement, the consultants look for visible leadership from management in conservation of energy use. They challenge the corporation to define energy use with hard data on costs and consumption. If there appears to be a lack of management determination, this is documented in the consultants' report and recommendations are made to improve their commitment.

Effective Energy Organization

Within DuPont's own structure, the Corporate Energy Committee reports directly to the Executive Committee. The DuPont consultants stress a similar emphasis on energy in the client's organizational hierarchy.

There are many variations in organizing for energy management, but DuPont believes the key element is that line managers retain the responsibility for effective energy use. DuPont advises its clients that energy conservation begins where energy is used and that production departments must accept the responsibility for obtaining the greatest feasible product yield from the energy they use.

Energy Know-How and Expertise

DuPont engineers look critically at the client's energy expertise, for too often energy engineering is shallow and superficial. The consultants try to work with company engineers to increase their knowledge and to identify opportunities for energy conservation.

By combining the technology of energy conservation with the economics

of energy, the DuPont consultants analyze the conservation opportunities and recommend those with the greatest net return on investment.

Plan or Program

The consultants examine the company's plan for such elements as energy qualities, costs, and levels, identification and quantification of specific savings opportunities, and management of energy systems. A plan or program does not simply consist of having an energy committee and holding periodic meetings. If the company's plan is weak, or if it does not include controls for monitoring the foregoing points, the consultants recommend specific improvements.

Audits of Results

DuPont believes that without a subsequent audit of the results of the company's energy conservation program, the firm cannot approach a desirable level of efficiency. The audits should be systematic, rigorous, and continuous in order to maintain effective management control.

Generally, the DuPont consultants recommend that standards be established for management review. These normally are ratios such as BTUs per dollar of constant sales, BTUs per unit of production, and BTUs per powerhouse hour. In addition, they insist on individual operating equipment standards; for example, an energy standard for a specific boiler. For various measurable factors the standard defines the values that should exist for acceptable energy efficiency. These values should be developed for a range of operating conditions. Table 2 depicts a typical standard for a steam boiler. Data collection systems are included in the recommended operating processes to enable effective monitoring.

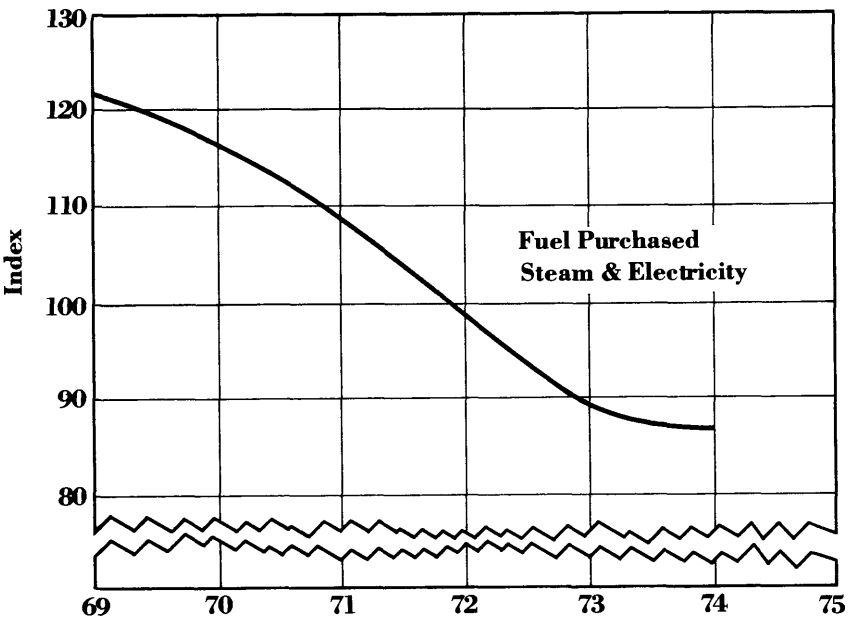
Table 2
No. 4 Boiler Energy Standard

Pressure	150 psi			
Rating	80,000 Lbs./Hr.			
Feed Temp.	250° F			
Fuel	No. 6 Oil			
	Operating Levels			
Steam Flow, M Lbs./Hr.	20	40	60	80
Flue Gas O_2, %	4.0	3.0	2.4	2.4
Flue Gas Temp. °F	350	370	400	440

Conclusions

The DuPont Corporation firmly believes that aggressive adherence to these program elements is necessary for continuing energy conservation. DuPont's ability to improve its own energy conservation with this program is demonstrated in the chart below.

The Dupont Energy Use. BTU/$ Constant Sales (1972=100)



The corporation realizes that there are theoretical limits to energy conservation efficiencies but that in almost all cases significant savings can be achieved through careful management of chemical, thermal, electrical, and mechanical processes.

Summary and Conclusions

Findings

The workshop presentations and discussion clearly recognized the need for rigorous and systematic energy conservation audits designed to identify opportunities for economies in energy consumption. Those studies presented at the workshop have produced dramatic savings in both energy and dollars. Representatives of industry, government, and the accounting and engineering professions concur that regardless of the engineering content of energy audits, the CPA's skills can make an important contribution to their effectiveness.

It is evident that within both the public and private sectors, responsibilities are rapidly evolving to define, implement, and measure energy conservation.

Government

Both the federal and state governments are moving aggressively to establish broad energy conservation initiatives along the following lines.

- Passage of enabling legislation to require industrial participation in conserving energy—providing financial incentives for innovative programs, establishing new state energy conservation agencies, and, if necessary, empowering the FEA to regulate conservation activities.
- Widespread energy studies to identify opportunities for conservation and to establish a basis for evaluating progress.
- Development of educational programs for industry, establishment of guidelines for certain industrial processes, and definition of reporting requirements. It is generally believed that energy conservation programming should be a cooperative effort between the public and private sectors and that strong external regulation is the *least* desirable approach.

Industry

Many corporations are aware of potential benefits from energy conservation. Others are only just beginning to focus on this area because of

recent increases in energy costs. Major problems to be overcome by the private sector include these:

- Lack of awareness by top financial management of the potential economic return from energy savings. This is particularly true when management is considering savings programs that require capital investment.
- Lack of systems and procedures to identify energy costs and usage and to provide sufficient management information for operational decision makers.
- Scarcity of technical resources to perform energy studies and lack of an internal organizational framework in which to implement changes.

Consensus

The methodology of energy audits is in the early stages of development; neither guidelines nor standards now exist. The cases presented at the workshop illustrate approaches that have been used and strongly suggest that the CPA profession has an obligation to continue the development, exchange, and documentation of energy auditing techniques, and ultimately to establish authoritative guidelines.

The workshop concluded that energy auditing encompasses a wide spectrum of services aimed at encouraging and evaluating energy conservation, which may be grouped into *energy compliance* and *energy use* audits. Audits of energy use may be in the category of management analysis or technical analysis.

Management Analysis includes any engagement to define, implement, or evaluate energy savings that may be identified through analysis of operational management information, financial management information, or cursory observation by other than a qualified engineer. This level is essentially analogous to an operational audit. It may involve (but does not require) the participation of energy engineers. Most workshop attendees viewed this category of energy audit to be most appropriate in satisfying the program needs of federal, state, and local government agencies.

Technical Analysis includes any project that is complex enough to require structural or process-oriented changes. In most instances these studies will require utilization of cost or economic data to justify capital investment decisions, and they will be based in part on engineering determinations and/or computer modeling techniques.

Overall, the AICPA task force concluded that most CPA firms do possess

the skills necessary to provide energy audit services for compliance reporting and management analysis. Projects requiring technical analysis would probably dictate a cooperative effort with an engineering firm. The responsibility for determining the appropriate method of analysis (i.e., for discriminating between management analysis and technical analysis) should in most cases be left to the judgment of individual practitioners when defining the scope of a particular study.

Recommendations

The workshop participants recommended that the AICPA Management Advisory Services Environmental Accounting Task Force continue to give energy conservation a high priority within its agenda. Specific topics suggested for deliberation are described below.

- The scope and procedures for conducting energy audits should be further clarified and refined. Energy audits should be specified as having an MAS orientation, and the term *audit* should not be related to the traditional attest function. The guidelines to be developed by the CPA profession should be procedural rather than specifically technical in nature. They should be concerned with techniques for planning, organizing, directing, and controlling the audits; for documenting and presenting the findings and recommendations; and for monitoring the implementation and continuing effectiveness of the recommendations.
- Continued energy conservation case study research should be conducted as the basis for dissemination of information within the profession regarding appropriate procedures, standards, problems, or skills. Those practitioners who have been involved in energy audits must forcefully convey the importance of this work to their partners and their colleagues in professional societies. Energy audit engagements must be sought in both private and public sectors, and more materials stressing the consequent benefits must be published.
- A framework should be established for continued communication between the government's evolving regulatory and reporting policies and the CPA profession.

The workshop participants also recommend that CPAs cooperate with both public and private sector clients in defining programs for conservation of energy. The financial benefits potentially available from such efforts deserve the attention of top management. Particular areas for the CPA's participation include these:

- Assisting management to define energy conservation policy.

- Developing energy conservation plans and budgets.
- Developing management information and reporting requirements for control of conservation practices.
- Conducting specific energy conservation studies.
- Conducting special studies to identify or project the impact of energy costs on an industry or organization.

Through sponsorship of workshops and conferences and by publishing case studies and state-of-the-art reports, the AICPA can help to bring about an effective exchange of information about energy auditing techniques. These published documents will constitute a data base for energy auditing from which guidelines may ultimately be developed. The possibility of government support for this gathering and dissemination of information should not be overlooked.

The task force believes that the CPA has a new and crucial responsibility to encourage energy conservation and to participate professionally in energy conservation programs. Energy conservation is critical to the continued success and growth of our economic system. As both a citizen and as an advisor to management, the CPA must aggressively communicate the need for energy conservation and assist vigorously in meeting that need.